

ID: CCA_2022020309300350

Third Party Communication: None

UILC: 6103.00-00, 6103.11-06

Date of Communication: Not Applicable

Number: **202208014**

Release Date: 2/25/2022

From: [REDACTED]

Sent: Thursday, February 3, 2022 9:30:03 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Draft Letter for Counsel Approval

Good Morning Anita,

The information we discussed is information received by, collected by, or furnished to the IRS with respect to a return or with respect to the determination of the possible existence of a tax liability. It is thus return information despite the fact that it also may be publicly available. See I.R.C. section 6103(b)(2)(A) (defining “return information”).

However, the disclosures proposed by the IRS appraiser are permissible tax administration investigative disclosures. Under I.R.C. section 6103(k)(6), the IRS may disclose return information to the extent that disclosure is necessary to obtain information relating to official duties. Treas. Reg. § 301.6103(k)(6)-1(a)(1) provides examples of such situations, including, but not limited to:

- “Establishing or verifying the correctness or completeness of any return or return information,”;
- “Establishing or verifying the liability (or possible liability) of any person ... for any tax, penalty, interest, fine ...”; and
- “Obtaining the services of persons having special knowledge or technical skills (such as, but not limited to, knowledge of particular facts and circumstances relevant to a correct determination of a liability)...”

The proposed disclosures here would be made so that the IRS appraiser can complete his investigation into property to ascertain a possible tax liability. The disclosures are necessary to evaluate the highest and best use of property and the IRS appraiser can disclose information to discuss issues with entities having special knowledge that would assist the IRS. The IRS appraiser should only disclose the minimum amount of return information possible to obtain the information he needs. Accordingly, the disclosures we discussed would fall into one – if not all – of the aforementioned categories and are therefore authorized under section 6103.

Please let me know if you’d like to discuss.

Thanks,

Scott L. Panitz (he/him)

Law Clerk, CC:PA:07

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